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IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF ALASKA

COME NOW the parties, through counsel, and stipulate that both Judgments entered herein on December 12, 2006 (doc. #'s 118 and 120), be amended to show that the restitution debt is owed jointly and severally between the two defendants, and not separately in the full amount.

This amendment is needed because in its current form the judgment language indicates that the stated restitution amount must be collected in full from both defendants, i.e., a total collection of twice the amount stated in each judgment, rather than limiting the total for both defendants jointly and severally to the amount stated in each judgment.

Accordingly, the parties STIPULATE that the Judgments be amended to add a check mark in the box marked "Joint and Several" on the lower part of page 5 of each Judgment, and note that it applies to both defendants for the Total Amount, either as stated on p. 4 of the Judgment, "Or in an amount determined by the IRS."

RESPECTFULLY SUBMITTED this 22st day of December, 2006, at Fairbanks, Alaska.

NELSON P. COHEN
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/s/William A. Cohan
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s/ Stephen Cooper
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So Ordered - 12/27/06

U.S. v. Wegner

R.R.B.
RALPH R. BELSTINE
US DISTRICT JUDGE

4:04-cr-00010-RRB